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*Attorneys for Debtor-in-Possession BSD Medical Corporation
fka Perseon Corporation*

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION**

In re:

PERSEON CORPORATION,

Debtor.

Case No. 16-24435

Chapter 11

Chief Judge R. Kimball Mosier

**DECLARATION OF JEFFREY M. ARMINGTON OF DORSEY & WHITNEY LLP
REGARDING VOTING ON AND TABULATION OF BALLOTS ACCEPTING AND
REJECTING THE DEBTOR'S PLAN PURSUANT TO CHAPTER 11 OF THE
BANKRUPTCY CODE**

I, Jeffrey M. Armington, being of law age, hereby declare, certify, and state as follows:

1. I am an attorney at Dorsey & Whitney LLP, counsel for the BSD Medical Corporation fka Perseon Corporation, the debtor-in-possession in the above captioned case (the "Debtor").

2. I submit this declaration with respect to the *Debtor's Plan Pursuant to Chapter 11 of the Bankruptcy Code* (the "Plan").¹ Except as otherwise indicated, all facts set forth herein are based upon my personal knowledge and my review of relevant documents. If I were called upon to testify, I could and would testify competently to the facts set forth herein.

3. The procedures governing the solicitation and tabulation of votes on the Plan are described in the *Order Granting Debtor's Motion for Entry of an Order (I) Approving the Disclosure Statement; (II) Approving Solicitation and Notice Materials; (III) Approving Forms of Ballots; (IV) Establishing Solicitation and Voting Procedures; (V) Scheduling a Confirmation Hearing; and (VI) Establishing Notice and Objection Procedures* [Docket No. 287] (the "Disclosure Statement Order").

4. Pursuant to the Disclosure Statement Order, the Debtor solicited votes on the Plan from Holders of Class 3 – Common Stock Interests and Class 4 – Private Warrant Interests (collectively, the "Voting Securities"). The Voting Deadline for Holders of Voting Securities was set for December 9, 2016 at 5:00 p.m. Pursuant to the Disclosure Statement Order, Holders of Voting Securities were instructed to either mail or fax their completed Ballots to my attention prior to the Voting Deadline.

5. I tabulated all votes received by the Debtor prior to the Voting Deadline in accordance with the Disclosure Statement Order, and have summarized the results of the voting on **Exhibit A** attached hereto.

6. Because of several reverse stock splits during the course of the Debtor's history, numerous Holders of Voting Securities appear to have overstated the number of shares that they hold on the Ballots that such Holders submitted. To control and account for these discrepancies, I compared the number of shares voted by each Holder to the number of shares listed on the *List of Equity Security Holders* [Docket No. 3] (the "Equity List") that the Debtor filed with this

¹ Capitalized terms used herein and not defined shall have the meanings ascribed to them in the Plan .

Court and used the number of shares stated on the Equity List for tabulation, which is based upon the record holder list.

7. A true and correct tabulation of the results of the voting by Holders of Voting Securities, including the identification of those Holders that elected to opt out of the third party releases in the Plan, is attached hereto as **Exhibit A**.

8. I declare that the foregoing is true and correct to the best of my knowledge, information and belief.

DATED this 14th day of December, 2016.

/s/ Jeffrey M. Armington
Jeffrey M. Armington

EXHIBIT A

BSD MEDICAL CORPORATION fka PERSEON CORPORATION

TABULATION OF BALLOTS:

Voting Class	Number of Shares Accepting	Percentage of Shares Accepting	Number of Shares Rejecting	Percentage of Shares Rejecting	Number of Shares that Opted Out of Releases	Percentage of Shares that Opted Out of Releases¹
Class 3 – Common Stock Interests	847,659	97.4%	22,800	2.6%	9,538	1.1%
Class 4 – Private Warrant Interests²	0	0%	0	0%	0	0%

¹ Holders of Common Stock Interests who opted out of the third party releases found in the Plan: Paul Schwartz – 9,035 shares; Elizabeth Herberick – 3 shares; Peter Spuler – 100 shares; Vanguard Account Number xxxx8849 – 400 shares.

² No Holders of Private Warrant Interests voted to accept or reject the Plan.